

Senate Resolution 685

By: Senator Rogers of the 21st

**ADOPTED SENATE**

**A RESOLUTION**

1 Creating the Senate Study Committee on Property Tax Assessments and Appeals; and for  
2 other purposes.

3 WHEREAS, the State of Georgia and the nation are struggling with rising unemployment  
4 rates and a severe economic downturn; and

5 WHEREAS, current economic conditions have forced millions of Americans to lose their  
6 homes to foreclosure because they are no longer able to make their mortgage payments; and

7 WHEREAS, many taxpayers have expressed strong sentiment for reducing their tax burden  
8 given the current economic climate; and

9 WHEREAS, due to declines in property values around this state and nation, property owners  
10 are paying property taxes based on assessed property values that are outdated; and

11 WHEREAS, property owners are struggling to make their tax payments on property that they  
12 could no longer realistically sell on the open market for the tax assessed value; and

13 WHEREAS, study is needed to evaluate the process by which individual and corporate  
14 property in Georgia is assessed for tax purposes; and

15 WHEREAS, the uncertain economic times currently facing the Georgia General Assembly  
16 and the State of Georgia warrant examination of the current methods used to assess  
17 residential and commercial property, a deliberate assessment of the process by which an  
18 appeal to an assessed value can be made, and a clear understanding of the overall property  
19 assessment process will help to stabilize declining property values and benefit all Georgians  
20 by helping them keep their property.

21 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that there is created the Senate  
22 Study Committee on Property Tax Assessments and Appeals to be composed of five  
23 members to be appointed by the President of the Senate who shall designate one member as  
24 chairperson. The chairperson shall call all meetings of the committee.

25 BE IT FURTHER RESOLVED that the committee shall undertake a study of the conditions,  
26 needs, issues, and problems as described above and recommend any actions or legislation  
27 that the committee deems necessary or appropriate. The committee may conduct such  
28 meetings at such places and at such times as it may deem necessary or convenient to enable  
29 it to exercise fully and effectively its powers, perform its duties, and accomplish the  
30 objectives and purposes of this resolution. The members of the committee shall receive the  
31 allowances provided for in Code Section 28-1-8 of the Official Code of Georgia Annotated.  
32 The allowances authorized by this resolution shall not be received by any member of the  
33 committee for more than five days unless additional days are authorized. The funds  
34 necessary to carry out the provisions of this resolution shall come from the funds  
35 appropriated to the Senate. In the event the committee makes a report of its findings and  
36 recommendations, with suggestions for proposed legislation, if any, such report shall be  
37 made on or before December 31, 2009. The committee shall stand abolished on December  
38 31, 2009.